
*Expenditure Objects and Sub-Objects Changed in Last Six Months***0100 Personnel Costs**

A major object that includes all payroll expenditures and adjustments for employee compensation.

29 Employee Bonus

One time lump sum employee bonus granted by Legislative Act 2014-351.

35 Housing Allowances

Additional compensation paid on payroll and designated by the compensation approving body as a housing allowance.

40 Accrued Compensated Absence Expense

For Comptroller Office use only. Records compensated absence expense for CAFR reporting.

*Expenditure Objects and Sub-Objects Changed in Last Six Months***0900 Supplies, Materials, And Operating Expenses**

A major object that includes supplies, materials, and other operating expenses as detailed in the following classifications. Supplies include equipment type items that do not meet the \$500 threshold for recording in objects 1300 and 1400. Items deemed sensitive by the State Auditor (weapons, computers, notebooks, netbooks, and servers) are coded to 1400 even if they cost less than \$500.

18 Supplies, Materials & Operating Expenses For Institutionalized Persons

The cost of purchasing food, wearing apparel, student services, toilet articles, and all other miscellaneous expenses for persons institutionalized in state custody.

36 Accreditation and Certification Fees

Fees paid to organizations for professional accreditation and certifications.

38 Signs

The purchase of non-inventoried, non-capitalized signs. Repairs to existing signs should be coded to 0500. Mobile or portable signs inventoried by the State Auditor should be coded to 1400. Very large signs or monuments on the grounds of state occupied property costing more than \$5,000 should be coded to 1200 09.

54 Services Purchased For Resale

The cost of services purchased for resale, typically by an internal service fund.

*Expenditure Objects and Sub-Objects Changed in Last Six Months***1600 Miscellaneous**

A major object established to account for operating transfers, distributions of State revenue, and expenses not otherwise classified in the preceding major objects.

06 Prior Year Refunds

Refund of revenue that was collected in a previous budget fiscal year. Refunds of revenue collected in the current budget fiscal year should be coded to the same revenue source as the original cash deposit. CAFR issues: If the refund payment is a prior period adjustment then a CAFR JV is needed to debit revenue and credit 1600 06 (account type 24). It is not a prior period adjustment if the liability was accrued with a CAFR JV in the previous fiscal year. Also, it is not a prior period adjustment if the refund is a result of a current year change in eligibility (i.e. the eligibility requirements are no longer met or current year failure to comply with purpose restrictions within the specified time limit.) If the prior year refund is netted against a drawdown in the current year and it is a result of a current year change in eligibility, then a CAFR JV is needed to debit 1600 06 (account type 24) and credit revenue.

08 Capital Assets Transferred from Proprietary Funds

Transfer of capital asset from a proprietary fund.

80 Special Items

CAFR use only by the State Comptroller.